

# PRIVATE UTILIT ANNUAL REPORTARE -4 A 9 56

NAME Pioneer Power & Light Company

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PRINCIPAL OFFICE 104 North Main Street - P.O. Box 309 - Westfield, WI

FOR THE YEAR ENDED December 31, 2004

# **ELECTRIC, WATER, OR GAS UTILITY** PUBLIC SERVICE COMMISSION OF WISCONSIN

P. O. Box 7854 Madison, WI 53707-7854 (608) 266-3766

This form is required under Section 196.07, Wis. Stats. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Section 196.66, Wis. Stats. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

### **General Rules For Reporting**

- Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
- 2. The original copy filed with the Commission must be typed with a black ribbon on the original forms supplied by the Commision unless other forms have been preapproved.
- 3. Numeric items may contain digits (0-9), a decimal point, and a minus sign "-". Parentheses may also be used to indicate negative values.
- 4. The annual report should be complete in itself in all particulars. Reference to returns of former years or to other reports should not be made to take the place of required entries except as otherwise specifically authorized.

IN THE WATER MAN

- 5. Where information called for herein is not given, state fully the reason for its omission. If the answer to any query is "none" or if any of the schedules are not applicable to the reporting utility, the word "none" should be filled in the space provided for answer or the words "not applicable" should be written across space on the schedules for amounts.
- If more than one page is required to complete a schedule, type "1" after "Copy" on the top of the first page. Type consecutive numbers, beginning with "2", after "Copy" on the following identical pages.

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- 7. Do not modify account titles. If it is necessary or desirable, insert additional statements for the purpose of further explanation of schedules. Each insert sheet should bear the title of the schedule to which it pertains.
- Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data were used.
- Where part or all of the report is prepared by other than utility personnel, a disclosure should be included in the notes to the income statement or the balance sheet which describes the nature and extent of work performed.
- 10. The four digit ID number at the top of the page must by typed along with the year of the report and the copy number. Contact the Commission, if you don't know your ID number.

# SIGNATURE PAGE

IJames A. Dahlke	0
(Person responsible for acco	ounts)
Pioneer Power & Light Company	, certify that
(Utility Name)	
am the person responsible for accounts; that I have	e examined the following
report and to the best of my knowledge, informati	on and belief, it is a
correct statement of the business and affairs of sa	aid utility for the period
covered by the report in respect to each and every	matter set forth therein.
	•
Games a Dahlbo	March 31, 2005
(Signature of person responsible for accounts)	(Date)
Corporate Secretary/Treasurer	
(Title)	
·	

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Internal Combustion Generation Plants		No. Of Utility-Owned Remote Meter Reg	
Hydraulic Generating Plants			

IDENTIFICATION and OWNERSHIP

Exact Utility Name: Pioneer Power & Light Company Utility Address: 104 North Main Street-P.O. Box 309-Westfield, WI 53964-0309	•••••
When was utility organized? 2-28-28	
Report any change in name and the effective date: N/A	
Officer in charge of correspondence concerning this report	
Name James A. Dahlke Title C.P.A.	
Office address 104 North Main Street - P.O. Box 309 - Westfield, WI 53964-0309	***************************************
Telephone: (include area code) (608) 296-2149	
Give name and address of individual or firm, if other than utility	
employee, preparing this report:	
Telephone: (include area code)	
List companies owned, controlled, or operated and form and extent of	
such ownership, control or operation	
	**********
	***************************************

Name, Title/Occupation and Business Address	Length of Term	Term Expires	Meetings Attended
Dennis Dahlke, President	1 Year	12/31/04	1
104 North Main Street			
Westfield, WI 53964-0309			***************************************
Vones C:1			
Verna Gilmore, Vice-President	1 Year	12/31/04	Ω
The Virginian Apartments			***************************************
350 Cypress Raod-Apartment #504			
Pompano Beach, FL 33060			******************************
James A. Dahlke, Secretary/Treasurer	1 Year	12/31/04	
104 North Main Street			
Westfield, WI 53964-0309			***************************************
			**************
			*************
		***************************************	***************************************
			*************************
	***************************************		***************************************
<u></u>			

COMMON STOCKHOLDERS				
rom the stock holder list nearest the end of the year report the				
areholders of voting securities or 2) all shareholders owning 5%				
st names, addresses and shareholdings. If any stock is held by a				
to the beneficiary. (See s.196.795(1)(c), Wis Stats., for defin	ittion of beneficiary).			
ate of stockholders' list nearest end of year				
	No. of shares			
Name and address (a)	common stock (b)			
Dennis Dahlke	29			
W7056 - 6th Court				
Westfield, WI 53964				
James A. Dahlke	21			
315 East 9th Street				
P.O. Box 416				
Westfield, WI 53964-0416				
77 - 01-1				
Verna Gilmore	29			
The Virginian Apartments	***************************************			
350 Cypress Road - Apartment #504 Pompano Beach, FL 33060				
тошрано реаси, ги ээмөү				
John Dahlke	8			
2601 Kipling Avenue South				
St. Louis Park, MN 55416				
	***************************************			
Ann Marie Journey	25			
4208 Bryant Avenue South				
Minneapolis, MN 55409				
	***************************************			
11				
TAL	112			

INCOME AND RETAINED EARNINGS STATEMENT

		GS STATEMENT	
Particulars	Page	This Year	Last Year
(a)	(b)	(c)	(d)
UTILITY OPERATING INCOME			
Operating revenues (400)		1.941.673.94	1,966,039.01
Operating Expenses:	.		
Operation expense (401)		1,610,592.66	1,558,433.92
Maintenance expense (402)		232,280.64	246,189.81
Depreciation expense (403)		96,868.72	93,040.22
Amortization expense (404-406)			***************************************
Amortization of property losses (407)			**************************************
Taxes other than income taxes (408.1)		41,372.36	47,661.37
Income taxes (409.1)	T	(8,597.00)	5,997.00
Invest. tax cr., defer. to future periods (412.1)	<b></b>		
Invest. tax cr., restored to oper. income (412.2)	·	(1,519,24)	(1,944.27)
Total operating expenses	<del> </del>	1.970.998.14	1,949,378.05
Operating income	<del>                                     </del>		16,660.96
Income from utility plant leased to others (413)	F-3	(29,324.20)	10,000.90
Gains (losses) from disposition of utility	F-3		
property (414)	L . I		
Total operating income	F-3	(60	17 770 07
		(29,324,20)	16,660.96
OTHER INCOME AND DEDUCTIONS			
Other Income:		·	-
Inc. from merch., jobbing & contr. work (415-416)	F-2	3,963.05	3 <b>,</b> 681,73
Income from nonutility operations (417)	F-3		
Nonoperating rental income (418)	F-3		
Interest and dividend income (419)	F-3	1.113.85	1,137.21
Allowance for funds used during const. (420)	T		<del></del>
Misc. nonoperating income (421)	F-3	1.867.40	728.50
Gains (losses) from disposition of property (422)	F-3		***************************************
Total other income		6,944,30	5,547,44
Other Income Deductions:		· · · · · · · · · · · · · · · · · · ·	
Miscellaneous amortization (425)	F-3	*	- V
Miscellaneous income deductions (426)	F-3	100000	320.00
Total other income deductions	F - +		320.00
Taxes Applicable to Other Income and Deductions:	-	100.00	320.00
Taxes other than income taxes (408.2)		į	
Income taxes (409.2)			•
Investment tax cr., nonutility oper., net (412.4)	<del> </del>		
Total taxes on other income and deductions	<del>  </del>		
Net other income and deductions		0.00	0.00
		6,844.30	5, 227, 44
INTEREST CHARGES			•
Interest on long-term debt (427)	ļļ.	3,907.41	4,721.61
Amort. of debt discount and expense (428)	ļl.		***************************************
Amort. of premium on debtCr. (429)	<u>                                      </u>		
Interest on debt to assoc. companies. (430)			
Other interest expense (431)		1.517.80	1,967.80
Total interest charges		5.425.21	6,689,41
Income before extraordinary items		(27,905.11)	15,198.99
EXTRAORDINARY ITEMS			,
Extraordinary income (433)			
Extraordinary deductions (434)	<b></b>		
Income taxes, extraordinary items (409.3)	<del>  </del> -		***************************************
Total extraordinary items	<del>                                     </del>	0.00	0.00
Net Income		0.00 (27,905.11)	15,198.99

INCOME	AND RET.	AINED EAI	RNINGS S	TATEMENT	(Cont)
					- 1 A

Particulars (a)	Page (b)	This Year (c)	Last Year
RETAINED EARNINGS Unappropriated retained earnings			
(at beginning of period)		1,496,111.65	1,484,272.66
Change: Balance transferred from income (435)		(27,905.11)	15,198.99
Appropriations of retained earnings (436)			
Dividends declaredpreferred stock (437)		***************************************	
Dividends declaredcommon stock (438)	1	(3,360.00)	(3,360.00)
Adjustments to retained earnings (439)			
Net charge to retained earnings		(31,265.11)	11,838.99
Unappropriated retained earnings (at end of period)		1,464,846,54	1,496,111.65

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***************************************						*********			***********				******	 	 		*************	**********

Particulars (a)	Water (b)	Other (c)	Total (d)
Revenues from merch., jobbing and contract work:			
Gross Sales		12,917.32	12,917.32
Deductions:			
Discounts and allowances			
Merchandise returns			
Total deductions		0.00	0.00
Net sales		12,917.32	12,917.32
Cost of merchandise sold		8,954.27	8,954.27
Gross profit from sales		3,963.05	3,963.05
Expenses (list hereunder expenses by major classes):	,		
•	*******************************		
	· · · · ·		
	**************		***************************************
		***************************************	*******************************
Total expenses			0.00
Net income (or loss) before taxes			3,963.05

#### OTHER INCOME

Report hereunder income and expenses relating to accounts 413, 414, 417, 418	, -10, -21, and 422
before taxes and total for each account.	
Description of Income or Expense	Amount
(a)	(b)
Income from utility plant leased to others (413):	-
Total (413)	None
Income from disposition of utility property (414):	130116
	2
Total (414)	None
Income from nonutility operations (417):	None
Total (417)	
Nonoperating rental income (418):	None
Total (418)	
Interest and divided income (419): M&I Marshall & Ilsley Bank	None
Patronage Dividends	4.64
Grand Marsh State Bank	530,52 523,73
<u>lst National Bank of Berlin - Westfield Branch</u> Total (419)	54.96
Miscellaneous nonoperating income (421):	1,113.85
**************************************	1 (20 (0
Sale of Scrap Metal	1,639.60
Miscellaneous	227.80
Total (421)	1 007 10
Income from disposition of property (422):	1,867.40
Income from disposition of property (422):	e de la companya de
Total (422)	None

#### MISCELLANEOUS INCOME DEDUCTIONS

Description of Item (a)	Amount (b)
Miscellaneous amortization (425):	(B)
	***************************************
	***************************************
Total	None
Miscellaneous income deductions (426):	
Donations	100.00
	**************************************
Total	100.00

### BALANCE SHEET

	Page	Balance end	Balance first
Assets and Other Debits (a)	по. (b)	of year (c)	of year
UTILITY PLANT			\u\dots
Utility plant (100)	F-8	3,639,362.57	3,513,119.33
Less accumulated provision for deprec. and amort.			
of utility plant (110)	F-8	2,115.739.73	1,989,637.15
Net utility plant		1,523,622.84	1,523,482.18
OTHER PROPERTY AND INVESTMENTS Nonutility property (121)		1,323,022.04	1,323,402.10
Less accumulated prov. for deprec. and amort. of			***************************************
nonutility property (122)			
Net nonutility property	F-11	0.00	0.00
Other investments (124)	F-9	5,000.00	5,000.00
Special funds (125)	F-9	60,030.29	65,761.64
Total other property and investments		65,030.29	70,761.64
CURRENT AND ACCRUED ASSETS			
Cash and working funds (131)		5,400.96	6,645.33
Temporary cash investments (132)		***************************************	***************************************
Notes receivable (141)	F-9		***************************************
Customer acounts receivable (142)	F-9	136,484.89	134.730.10
Other accounts receivable (143)	F-9	5.849.14	13,158,92
Accum. provision for uncollectible acctscr. (144)	F-10		
Notes receivable from associated companies (145)	F-9	·	***************************************
Accts. receivable from associated companies (146)	F-9	0.00	33,277.97
Materials and supplies (150)	F-10	59.783.09	63,122.39
Prepayments (166)	F-10	7,454.33	4,150.66
Other current and accrued assets (170)			1,155.50
Total current and accrued assets		214,972,41	255,085.37
DEFERRED DEBITS		<u> </u>	
Unamortized debt discount and expense (181)	F-11		
Extraordinary property losses (182)	F-11	***************************************	***************************************
Other deferred debits (183)	F-11	63,300,00	51,200.00
Total deferred debits		63,300.00	51,200.00
Total assets and other debits		1.866.925.54	1,900,529.19

NOTES TO BALANCE SHEET	
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#### BALANCE SHEET

Liabilities and Other Credits (a)	Page no. (b)	Balance end of year (c)	Balance first of year (d)
PROPRIETARY CAPITAL			
Common capital stock (201)	F-12	11,200.00	11,200.00
Preferred capital stock (204)	F-12	***************************************	
Other paid-in capital (207)			***************************************
Installments received on capital stock (212) Capital stock expense (214)		*******************************	
Capital stock expense (214) Retained earnings (215-216)		***************************************	
•	F-12	1,464,846,54	1,496,111.65
Reacquired capital stock (217)			***************************************
Non-corporate propritorship (218)			1 507 011 65
Total proprietary capital		1,476,046.54	1,507,311.65
LONG-TERM DEBT Bonds (221)			
Advances from associated companies (223)	F-12	***************************************	
Advances from associated companies (223) Other long-term debt (224)	F-12		66,059,88
Total long-term debt	F-12	51,002.88	
		51,002.88	66,059.88
CURRENT AND ACCRUED LIABILITIES Notes payable (231)		16.000:00	16,800.00
Accounts payable (231)	F-13	16,800.00	234,913.21
Notes payable to associated companies (233)		250,192,66	234,913.21
Accounts payable to associated companies (234)	F-13 F-13		0.00
Customer deposits (235)	E-13	6.748.73	1,400.00
Taxes accrued (236)	F-13	2.135.00	(3,958.39)
Interest accrued (237)	F-14	(14,559,94)	912.45
Other current and accrued liabilities (238)	F-14	912.45	71,143.88
Total current and accrued liabilities		73,219.95	321,211.15
DEFERRED CREDITS		335,448.85	J21,211.1J
Unamortized premium on debt (251)	F-11		
Customer advances for construction (252)	F-11		
Other deferred credits (253)		225.69	225.69
Accumulated deferred investment tax credits (255)	F-14	4.201.58	5,720.82
Total deferred credits		4,427.27	5,946.51
OPERATING RESERVES		4,4//.//	3,740.51
Property insurance reserve (261)		·	
Injuries and damages reserve (262)			
Pensions and benefits reserve (263)			•
Miscellaneous operating reserves (265)		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	<b></b>
Total operating reserves		0.00	0.00
CONTRIBUTIONS IN AID OF CONSTRUCTIONS		0.00	0.00
Contributions in aid of construction (271)	F-15	0.00	0.00
Total liabilities and other credits	<del>- [</del> -	1,866,925.54	1,900,529.19

NOTES TO BALANCE SHEET	
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	Thousands of Dollars		
Descri <sub>j</sub>	otion	Common Equity	Common Equity Plus ITC (c)
Average Common Stock Outstanding	nmon Equity:	11	1.1
Premium on Capital Stock	based monthly averages		
Capital Stock Expense	if available otherwise	***************************************	
	use average of beginning	1.480	1.480
Deferred Investment Tax Credit	and end of year	4,700	5
Other (Specify)			
Total Average Common Stock Equit	y (Sum of Lines 8 thru 14)	1.491	1.496
Net In Add: Net Income	come:	(28)	(28)
Other (Specify):			
Less: Preferred Dividends			
Other (Specify):			
			***************************************
Adjusted net Income		(28)	(28)
Percent Return on Equity (line 2 to Nearest Hundredth of a P		0_00%	0.00%

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#### RETURN ON RATE BASE COMPUTATION

		<u>- 1</u> , , , , , , , ,	<u> </u>	
			s of Dollars	
Average Rate Base (a)	Electric (b)	Gas (c)	Other (d)	Total (e)
Add Average:				
Utility Plant In Service	3,576			3,576
Allocation Of Common Plant		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	***************************************	
Completed Const. not Classif.		***************************************		***************************************
Nuclear Fuel		***************************************	***************************************	
Materials and Supplies	61	***************************************	***************************************	61
Other (Specify)				
<u> </u>				
				l
Less Average:				
Reserve for Depreciation	2,053			2,053
Amortization Reserves			***************************************	
Customer Advances For Const.			***************************************	
Contribut. in Aid of Const.				<u> </u>
Other				
		_		
Average Net Rate Base	1,584			1,584
RETURN				
Total Operating Income	(29)			(29)
Less: (Specify)				<b></b>
Additional Committee Trans-				
Adjusted Operating Income	(29)		<b>_</b>	(29)
Adducted Openating Topona An				
Adjusted Operating Income As A Percent Of Average Net Rate				
Base (Rounded To Nearest				
	0.007			
Hundreth of a Percent)	0.00%			0.00%

#### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

Report data necessary to calculate revenue subject to Wisconsin remainder assessment. For

Description (a)	This year (b)
Operating revenues	1,941,673.94
Less: out-of-state operating revenues	
Less: in-state interdepartmental sales	
Less: current year write-offs of uncollectible accounts -	
Wisconsin utility customers only	4,001.41
Plus: current year collection of Wisconsin utility customer	
accounts previously written off	585.71
Other	·
Revenues subject to Wisconsin remainder assessment	1,938,258.24

#### NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization by utility departments after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Other (c)	Total (d)
Plant accounts (101-109):			
Utility plant in service (101)		3:639336257	3,639,362.57
Construction work in progress (107)			
Other (specify)		A 10	***************************************
***************************************			<del>                                    </del>
······································			
Total utility plant		3,639,362,57	3.639.362.57
Accumulated prov. for deprec. &			
amortization of utility plant (110)		2.115.739.73	2:115:739.73
Net utility plant			1.523.622.84

ACCUM. PROV. FOR DEPREC. & AMORTIZATION OF UTILITY PLANT

Particulars (a)	Water (b)	Other (c)	Total (d)	1 2 2
Balance first of year		1,989,637,15	1.989.637.15	] ?
Credits during year: Accruals charged depreciation account		111.320.94	111_320_94	
Accruals charged other accounts (specify):	-4-1			1:
Transportation Expenses		36,644.26	36,644.26	
Salvage				13
Other credits (specify):		***************************************		
		***************************************	***************************************	1:
	***************************************		***************************************	1:
Total credits		147,965.20	147,965.20	] :
Total		2,137,602.35	2,137,602.35	] :
Debits during year: Book cost of plant retired		7,410.40	7,410.40	4
Cost of removal				] 4
Other debits (specify): Amortization of Contributions in Aid of				1
<u>Construction</u>	***************************************	14,452.22	14,452.22	1 4
Total debits		21,862.62	21,862.62	] 4
Balance end of year	<u> </u>	2,115,739.73	2,115,739.73	؛ ا

#### OTHER INVESTMENTS AND SPECIAL FUNDS(Accts. 124 & 125)

Report hereunder all investments carried in account 124. Other investmestments and in account 125. Special Funds, Show total by accounts.

Description of Security or Special Fund (a)	Face or par value (b)	Book cost end of year (c)
Other Investments (124):		
Common Stock - R.E.S.C.O.	5,000.00	5,000.00
		4
Total	5,000.00	5,000.00
Special Funds (125):	<u> </u>	
Grand Marsh State Bank - Certificate of Deposit	13,301.21	13,301.21
<u> M&amp;I Marshall &amp; Ilsley Bank - Westfield Office Money Mark</u>	et 1,040.12	1,040.12
Grand Marsh State Bank - Money Market Fund	40,271,83	40,271,83
First National Bank - Westfield Branch - Money Market Fu	nd 5.417.13	5,417.13
Total	60.030.29	60.030.29

Report hereunder notes and accounts receivable included in accounts 141, 142, 143, 145, and 146			
Particulars (a)	Accounts receivable (b)	Notes receivable (c)	
Customer accounts receivable (142):			
Electric	136.484.89		
Water		******************************	
Gas			
Heating		***************************************	
Merchandising, jobbing and contract work	***************************************	***************************************	
Total customer accounts receivable	136 484 89		
List below items included in accounts 141, 143, 145 and 146,			
showing total for each account.			
Notes receivable (141) (list):			
	-		
	***************************************	***************************************	
		***************	
	## 6404000 643500 ###################################	****************************	
Tota1	None		
Other accounts receivable (143) (list):	The second second		
Pole Contact Rental	2.012.94	•	
Underground Electric Installations	3.686.20	************************	
Service Charges	150.00	19.0+867.7***********************************	
Totals	5,849.14		
Notes receivable from assoc. comp. (145) (list):	3,047.14		
		*******************************	
	***	*******************************	
Total	None		
Accts. receivable from assoc. comp. (146) (11st):	Rolle		
9°			
		***************************************	
	***************************************	***************************************	
Total	None		

Particulars (a)	Amount (b)
Balance first of year	None
Add:	
Provision for uncollectibles during year	· · · · · · · ·
Collection of accounts previously written off	 
Utility accounts	 ******************************
Others	
Total additions	None
Deduct accounts written off during year:	
Utility accounts	. •
Others	 
Total accounts written off	
Balance end of year	None

MATERIALS AND SUPPLIES (Acct. 150)

	grand Albandaria	20				
	Generation	Transmission	Distribution		Bal. end	21
Particulars	Related	Related	Related	Other	of year	22
(a)	(P)	(c)	(d)	(e)	(f)	23
Electric utility			48,830.76		48,830.76	24
Fue1`			10,952.33	***************************************	10,952.33	25
Other	***************************************			•		26
Total Electric					59,783.09	7 27
Water utility						28
Sewer utility		***************************************			***************************************	29
Gas utility		***************************************			***************************************	30
Merchandise			****************************		***************************************	31
Other Material & Supplies		***************************************	***************************************	***************************************	·	32
Total Material & Supplie	es ,			•	59.783.09	33

PREPAYMENTS (Acct. 166)		
Particulars (a)		Bal. end of year (b)
repaid insurance		7,454.33
repaid rents	************************	}
repaid postage		
repaid PSC of Wisc. remainder assessment		
ther prepayments (specify):		
	٠.	4
•		
***************************************		

NET NONUTILITY PROPERTY (Accts. 121-122)

5€ 5€ 

Description	Bal. first of year	Additions during year	Deductions during year	Bal. ends of year
(a)	(Ъ)	(c)	(d)	(e)
			·	
			,	
		i .		
***************************************		<u> </u>		
				***************************************
	***************************************			***************************************
Total nonutility property (121)				
ess accum. prov. for dep. & amort. (122)				
Net nonutility property	None			None

UNAMORT, DEBT DISC, & EXP. & PREMIUM ON DEBT (181&251)

Debt Issue to Which Related (a)	Amount written off during year (b)	Bal. end of year (c)
Unamortized debt discount and expense (181):		
•		·
Total (181)	None	None
Unamortized premium on debt (251):	None	HOTIC
Total (251)	None	None

MISCELLANEOUS DEFERRED DEBITS (Accts 182 & 183)

Name of Account and Description of Item (a)	Bal. end of year (b)
Extraordinary property losses (182):	
Total (182)	None
Other deferred debits (183):	Wille
Deferred Income Taxes	63,300.00
Total (183)	63,300,00

CAPITAL STOCK (Accts. 201 and 204)

Particulars (a)	Common stock (201) (b)	Preferred stock (204) (c)
Par or stated value per share	100.00	
Total par value provided in articles of incorporation	30.000.00	
Total par value issued	11.200.00	
Dividends declared per share for year	10.00	

RETAINED EARNINGS (Accts. 215-216)

Particulars	Appropriated (215)	Unappropriated (216)	13 14
(a)	(ъ)	(c)	15
Balance first of year		1,496,111.65	16
Changes during year (explain):			17
Net Loss for the Year		(27,905.11)	18
Dividends Paid on Common Stock		(3,360,00)	19 20
			21
			22
			23
			24
			25
			26
			27
			28
			29
Balance end of year		1.464.846.54	30

#### LONG-TERM DEBT (Accts. 221, 223 and 224)

Report hereunder information for each separate issue of debt and total for each account. Show principal amount to which each interest rate applies.

			Int	erest	
Description of obligation (a)	Nom. date of issue (b)	Date of maturity (c)	Rate (d)	Dates (e)	Prin. amount per bal. sheet (f)
Bonds (221):					
				******	
		*******************			***************************************
				-	
Total (221)		5 -			None
Advances from affiliates (223):			· ~.		
					***************************************
14-00-00-00-00-00-00-00-00-00-00-00-00-00					
Total (223)					None
Other long term debt (224):					
Note Payable -		,		8/21/02-	
Grand Marsh State Bank*	8/21/02	8/21/05*	6.5%	8/21/05	51.002.88
······································					
***************************************					
Total (224)					51,002.88

<sup>\*</sup>Pioneer Power & Light Company is billed monthly for interest only. Payments are made on principal as management determines feasible. Note is renewable.

#### NOTES AND ACCOUNTS PAYABLE (Accts. 231, 233 and 234)

Report details of Notes Payable (231) and of Notes and Accounts Payable to Associated Companies (233 and 234) as of end of year. Give description of notes including interest rates and dates of issue.

	A
Description	Amount
(a)	(b)
Notes payable (231):	
See Attached Schedule - Interest - 9%	16,800.00
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	***************************************
Total (231)	16,800.00
Notes payable to associated companies (233):	
	***************************************
	***************************************
Total (233)	None
Accounts payable to associated companies (234):	
Prepayment from Westfield Electric Company for Electric Power,	
Labor, Materials and Overhead	6,748,73
Total (234)	6,748.73

T.		26			
Particulars	Water	Electric	Gas	Total	27
(a)	(Ъ)	(c)	(d)	(e)	28
Balance first of year		(3,958,39)		(3.958.39)	29
Accruals charged during year:					30
Gross Rev. License Fee		21,179,85		21,179,85	] 31
Local property tax					32
State income tax		1,116,00		1,116.00	] 33
Federal income		2,387.00		2.387.00	34
W.P.S.C. remainder assessment		2,299,79		2 299 79	35
Social security taxes		22,275.92	~************************	22,275.92	36
Other (specify):					37
Unemployment Taxes		712.43		712.43	] 38
Amount Charged to Construction	***************************************	(5,095.63)		(5,095,63)	39
					40
Total credits		44,875.36		44.875.36	41
Total		40,916.97		40.916.97	42
Taxes paid during year:					43
Gross Rev. License Fee		21,179.85		21,179,85	44
Local property tax	######################################	***************************************			45
State income tax		4,868.00		4,868.00	46
Federal income tax		9,229.00		9,229.00	47
Social security taxes		22,285.58		22,285.58	48
W.P.S.C. remainder assessment		2,299.79		2,299.79	] 49
Other (specify):			,	Naga .	50
Unemployment Taxes		710.32		710.32	51
Amount Charged to Construction		(5,095.63)		(5,095.63)	52
					<b>]</b> 53
Total debits		55,476.91		55,476.91	54
Balance end of year		(14,559.94)		(14,559.94)	55

Total.

1.517.80

1,517.80

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912.45

INTEREST ACCRUED (Acct. 237) Report below interest accrued on each utility obligation and total by each class of obligation. Interest Interest Interest Interest accrued bal. paid accrued accrued bal. Description of Obligation 1st of year during yr. during yr. end of yr. (a) (b) (c) (d) (e) 9 Bonds (list each issue): 10 11 12 13 14 15 16 17 Total None 18 Advances from assoc. companies: 19 20 21 22 23 24 25 Tota? 26 None Other long term debt: 27 28 29 30 31 32 33 Total None 34 Notes payable: 35 912.45 912.45 1.512.00 1,512,00 Notes Payable to Shareholders 36 Customer Deposits 0.00 0.00 37 38 39

ACCUM DEFERRED INVESTMENT TAX CREDITS (Acct. 255)

912.45

ACCUM. DEFERRED INVESTMENT TAX CREDITS (Acct. 255)					
Description (a)	Bal. first of year (b)	Charges during yr. (c)	Credits during yr. (d)	Bal. end of year (e)	4: 4: 4:
Electric	5,720.82	1,519.24	0.00	4,201.58	4
Gas			7.2		4
Water					5
Heating					5
total utility	5,720.82	1,519.24	0.00	4,201.58	5
Non-utility	0.00	0.00	0.00	0.00	5
Total	5,720.82	1,519.24	0.00	4,201.58	5
					5

#### **PSC PIONEER NOTES**

## PIONEER POWER & LIGHT COMPANY ACCOUNT # 231 - NOTES PAYABLE

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#### CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)

			Charges	during year	
Class of utility service (a)	Balance first of year (b)	Credits during year (c)	Acct. no. Credited	Amount (e)	Balance end of year (f)
Electric - Transmission					
- Distribution			,	***************************************	
- Other				***************************************	***************************************
Total	None				None
Gas				•	
Water		······································		······································	***************************************
Steam Heating		***************************************			***************************************
					***************************************
		***************************************			***************************************
Total	None				None

#### SALARIES AND WAGES

Show total compensation paid each elected officer during the year, including bonuses and other allowances. Furnish particulars as to bonuses or allowances. Show final distribution of payroll including amounts from clearing accounts.

OFFICERS' COMPENSATION			
Name (a)	Official title (b)	Total. comp. (c)	
Dennis Dahlke	President	68,900.00	
Verna Gilmore	Vice President	1,200.00	
James A. Dahlke	Secretary/ Treasurer	18,700.00	
	11 easul et	************************	
Tota1	:	88,800.00	

#### DISTRIBUTION OF TOTAL PAYROLL

DISTRIBUTION OF TOTAL PAYROLL		3
Accounts Charged (a)	Amount (b)	<b>4</b>
Water operating expenses		٦4
Electric operating expenses	259,481.23	"  4
Gas operating expenses	***************************************	4
Heating operating expenses		7 4
Merchandising & jobbing	3,755.42	4
Other nonutility expenses	***************************************	7 4
Utility plant accounts	49,048.36	4
Accum. prov. fcr depreciation of plant	***************************************	4
Total all other accounts	***************************************	5
Total payroll	312,285.01	5

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FIRCTRIC OPERATING REVENUES AND EXPENSES (Class C&D)

Particulars	Page	This Year	&D)  Last Year
(a)	(b)	(c)	( <b>d</b> )
OPERATING REVENUES			
SALES OF ELECTRICITY		i	
Residential sales (440)		55,412.82	58,073.20
Rural sales (441)		861,254.66	872,263.65
Commercial and industrial sales (442)		313,222.25	312,142.51
Public street and highway lighting (444)		27,444.00	27,084.08
Sales for resale (447)		615,388.61	649,052.53
Power Clause (449)	····	46,076.45	25,750.22
Total sales of electricity		1,918,798.79	1,944,366.19
OTHER OPERATING REVENUES			
Forfeited discounts (450)		4,372.99	3,852.32
Miscellaneous service revenues (451)	E-3	3,995.00	2,440.00
	E-3		
Rent from electric property (454)	E-3	2,268.00	3,140.25
	E-3		
	E-3	12,239.16	12,240.25
Total other operating revenues		22,875.15	21,672.82
Total operating revenues		1,941,673.94	1,966,039.01
OPERATING EXPENSES			,,,,,,,,,
Power production expenses (500-546)	E-2	1,320,281,77	1,270,140.74
Transmission expenses (550-553)	E-2		
Distribution expenses (560-576)	E-2	232,188.53	238,793,54
Customer accounts expenses (901-904)	E-2	127.617.32	125,526,59
Customer service and inf. expenses (907)	E-2		
Sales promotion expenses (910)	E-2		
Administrative and general expenses (920-935)	E-2	162,785.68	170.162.86
Total operation and maintenance expenses		1.842.873.30	1,804,623.73
Depreciation expense (403)		96.868.72	93,040.22
Amortization of limited-term utility plant (404)	<b>1</b>		······································
Amortization of other utility plant (405)	1		
Amort. of ut. plant acquisition adjustments (406)	t	**************************************	***************************************
Amortization of property losses (407)	1		
Taxes other than income taxes (408.1)	E-3	41,372,36	47,661.37
Income taxes (409.1)	E-3	(8.597.00)	5,997.00
Inv. tax cr., deferred to future periods (412.1)	t		***************************************
Inv. tax cr., restored to operating income (412.2)		(1.519.24)	(1.944.27)
Total operating expenses		1.970.998.14	1,949,378.05
Net operating income		(29.324.20)	16,660.96

NAMES OF CITIES, VILLAGES, AND TOWNS

NUMBER OF CUSTOMERS IN EACH SUPPLIED DIRECTLY WITH ELECTRICITY BY REPORTING UTILITY AT END OF YEAR Report in alphabetical order first, cities, and second, incorporated villages. Next, Report towns in alphabetical order under each county, also listed in alphabetical order. Show total for each group and for total company.

		(CLASS	C & D) 5
Location	Customers end of year	Location	Customers 5. end of year 5.
(a)	(b)	(a)	(b) 5
Adams County (690) E	aston 16	Oxford .	11 5
Jackson	8	Springfield	610 5
Lincoln	11	Westfield	443 5
New Chester	655	Waushara County (196)	5
Marquette County (1,178) Ha	arris 91	Coloma	196 5
Newton	23	Total	2,064 6

Particulars (a)	Total
(a)	(ъ)
POWER PRODUCTION EXPENSES	
Total Power Generation Expenses	
Purchased power (545)	1,320,281.77
Other expenses (546)	1,520,201.77
Total other power supply expenses	1,320,281.77
TRANSMISSION EXPENSES	1,320,281.77
Operation supervision and labor (550)	
Operation supplies and expenses (551)	
Rents (552)	
Maintenance of transmission plant (553)	
Total transmission expenses	0.00
DISTRIBUTION EXPENSES	0.00
DISTRIBUTION EXPENSES  Operation supervision expenses (560)	
Line and station labor (561)	
line and station supplies and expenses (562)	
Street lighting and signal system expenses (565)	5,477.69
Meter expenses (566)	147.49
Customer installation expenses (567)	1,611.39
discellaneous distribution expenses (567)	
Rents (570)	
Maintenance of structures and equipment (571)	***************************************
Maintenance of lines (572)	214,892.50
Maintenace of line transformers (573)	5,269.07
Maintenance of street lighting and signal systems (574)	1,944.19
Maintenance of meters (575)	31.68
Maintenance of miscellaneous distribution plant (576)	2.814.52
Total distribution expenses	232 188 53
CUSTOMER ACCOUNTS EXPENSES	
Meter reading labor (901)	48,880.09
Accounting and collecting labor (902)	66,890.03
Supplies and expenses (903)	8.464.47
Incollectible accounts (904)	3,382,73
Total customer accounts expenses	127,617,32
CUSTOMER SERVICE AND SALES PROMOTION EXPENSES	
Customer service & information expenses (907)	and the state of t
Sales promotion expenses (910)	0.00
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and general salaries (920)	44,600,00
Office supplies and expenses (921)	2 867 86
Administrative expenses transferrredcredit (922)	
Outside services employed (923)	10 007 01
Property insurance (924)	12,927,31
Injuries and damages (925)	9,073,47
imployee pensions and benefits (926)	15,452.67
Regulatory commission expenses (928)	60,945.98
Ouplicate Chargescredit (929)	
Institutional or goodwill advertising expenses (930.1)	
	380.42
discellaneous general expenses (930.2)	9,209.29
Rents (931)	
ransportation expenses (933)	
Maintenance of general plant (935)	7.328.68
Total administrative and general expenses	162,785.68

#### OTHER OPERATING REVENUES

Describe hereunder items of miscellaneous revenues included in Accounts 451, 453, 454, 455 and 456, showing separate total for each account. Describe fully, using other than account

E-3

Particulars	Amount
(a)	(Б)
Miscellaneous service revenues (451):	(0)
Reconnection Charges	2,625.00
Service Charges	1,290.00
N.S.F. Check Charges	80.00
w.b.r. oneck onarges	00,00
Total	3,995.00
Sales of water and water power (453):	3.775.00
	***************************************
	***************************************
	***************************************
Total Total	None
Rent from electric property (454):	
Pole Contact Rental	1.908.00
Neutral Isolator Rental	360.00
Total	2,268,00
Interdepartmental rents (455):	
t	
	***************************************
Total	
Other electric revenues (456):	0.00
Sales Tax Discounts	197.16
Wheeling Revenue (Alliant Energy Corporation)	12,042.00
Total	
	12_239_16

#### TAXES OTHER THAN INCOME TAXES (Acct. 408.1)

Where allocation of taxes i	s made between departments, explain method used.		41
Description of Tax (a)	Method used to allocate between departments (b)	Amount (c)	42 43
Property tax			44
Social security		17,338,21	45
Wisc. gross receipts tax		21,179,85	46
Others (specify):		•	47
Unemplovment Taxes		554.51	48
P.S.C. Rem. Assessment		2,299,79	49
Total		41.372.36	50

#### **INCOME TAXES (Acct. 409.1)**

	INCOME TAXES (Acct. 409.1)		52
Where allocation of taxes is	s made between departments, explain method used.		53
Description of Tax	Method used to allocate between departments	Amount	54
(a)	(ъ)	(c)	55
Federal Income Tax		2,387.00	56
Wisconsin Income Tax		1,116.00	57
Deferred Income Tax		(12,100.00)	58
Total		(8,597.00)	59

#### ELECTRIC UTILITY PLANT IN SERVICE (Acct. 101) (CLASS C & D)

- 1. All adjustments, corrections, and reclassifications should be reported in Column (e).
- 2. Explain fully on Page E-7, Lines 46 to 59, the nature of all entries reported in Column (e).
- 3. Indicate the nature of all significant plant additions of retirements reported in Columns (c) and (d) in the space provided on Page E-6, Lines 46 to 59.

Account	Balance first of year
(a)	(b)
INTANGIBLE PLANT Organization (301)	<i>-</i> -
Franchises and consents (302)	67.25
Miscellaneous intangible plant (303)	
Total intangible plant	
	67.25
STEAM PRODUCTION PLANT	
Land and land rights (310) Structures and improvements (311)	
Boiler plant equipment (312)	
Engines and engine driven generators (313)	******
Turbogenerator units (314) Accessory electric equipment (315)	
Miscellaneous power plant equipment (316)	
Total steam production plant{	
	0.00
HYDRAULIC PRODUCTION PLANT Land and land rights (330)	
Structures and improvements (331)	
Reservoirs, dams and waterways (322)	***************************************
Waterwheels, turbines and generators (333)	***************************************
Accessory electric equipment (334)	***************************************
Miscellaneous power plant equipment (335)	***************************************
Roads, railroads and bridges (336)	
Total hydraulic production plant	0.00
OTHER PRODUCTION PLANT	
Land and land rights (340)	
Structures and improvements (341)	
Fuel holders, producers and accessories (342)	
Prime movers (343)	***************************************
Generators (344)	***************************************
Accessory electric equipment (345)	
Miscellaneous power plant equipment (346)	
Total other production plant	0.00
TRANSMISSION PLANT	0.00
Land and land rights (350)	
Clearing land and rights of way (351)	
Structures and improvements (352)	
Station equipment (353)	***************************************
Towers and fixtures (354)	***************************************
Poles and fixtures (355)	***************************************
Overhead conductors and devices (356)	***************************************
Underground conduit (357)	***************************************
Underground conductors and devices (358)	***************************************
Roads and trails (359)	
Total transmission plant	0.00

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#### ELECTRIC UTILITY PLANT IN SERVICE (Acct. 101) (CLASS C & D) 1. All adjustments, corrections, and reclassifications should be reported in Column (e).

- 2. Explain fully on Page E-7, Lines 46 to 59, the nature of all entries reported in Column (e).
- 3. Indicate the nature of all significant plant additions of retirements reported in Columns (c) and (d) in the space provided on Page E-6, Lines 46 to 59.

	07.23	Additions during year (c)	Retirements during year (d)	Adjustments increase or (decrease) (e)	Balance end of year (f)
	0.00	***************************************			67.25
	0.00				
	0.00				67.25
	0.00				
	0.00	***************************************	·	***************************************	***************************************
	0.00	***************************************		***************************************	***************************************
	0.00				***************************************
	0.00	····	***************************************	***************************************	·
	0.00	······································		***************************************	
	0.00		,		0.00
	0.00				
	0.00	***************************************		***************************************	***************************************
	0.00			**************************************	***************************************
	0.00			······································	
	0.00			***************************************	••••••
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				***************************************	7.00
			>	***************************************	***************************************
				***************************************	***************************************
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- 1. All adjustments, corrections, and reclassifications should be reported in Column (e).
- 2. Explain fully on Page E-7, Lines 46 to 59, the nature of all entries reported in Column (e).
- 3. Indicate the nature of all significant plant additions of retirements reported in Columns (c) and (d) in the space provided on Page E-6, Lines 46 to 59.

	Balance
Account	first of year
(a)	(ъ)
DISTRIBUTION PLANT	
Land and land rights (360)	3,035.70
Structures and improvements (361)	
Station equipment (362)	298,129.33
Storage battery equipment (363)	
Poles, towers and fixtures (364)	81,362,46
Overhead conductors and devices (365)	92,149.07
Underground conduit (366)	9,815,54
Underground conductors and devices (367)	801,981,46
Line transformers (368)	767,154.79
Services (369)	653,215.63
Meters (370)	102,200,70
Installations on customers' premises (371)	121,426.69
Leased property on customers' premises (372)	928.40
Street lighting and signal systems (373)	22,417.83
Total distribution plant	2,953,817.60
GENERAL PLANT	2.755.017.00
Land and land rights (389)	
Structures and improvements (390)	96,357,53
Office furniture and equipment (391)	34.772.83
Transportation equipment (392)	237.385.92
Stores equipment (393)	
Tools, shop and garage equipment (394)	4.806.03
Laboratory equipment (395)	13.011.66
Power operated equipment (396)	142,322,23
Communication equipment (397)	15,480,45
Miscellaneous equipment (398)	15,097.83
Other tangible property (399)	
Total general plant	559 234 48
Total electric utility plant in service	3 513 119 33

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- 1. All adjustments, corrections, and reclassifications should be reported in Column (e).
- 2. Explain fully on Page E-7, Lines 46 to 59, the nature of all entries reported in Column (e).
- 3. Indicate the nature of all significant plant additions of retirements reported in Columns (c) and (d) in the space provided on Page E-6, Lines 46 to 59.

	e) end of year 11 (f) 12
	13
	3,035,70 14
	15
	298,129,33
0.400.76	78.869.70 18
2,492.76	
411.13	91,737,94 19 9,815,54 20
47.530.48 3.356.51	9.813.54 20 846.155.43 21
47,530,48 3,356,51 25,823,12 400,00	792,577,91 22
54.677.59	707.893.22 23
1.198.72 750.00	102,649,42 24
964.57	122.391.26 25
	928.40 26
	22,417.83 27
130, 194, 48 7, 410, 40	3.076.601.68 28
	29 30
591.16	96,948,69 31
	34,772,83
	237, 385, 92
	34
	4,806.03 35
2,868.00	15,879.66 <b>36</b>
	142,322,23
	15,480,45 38
	15,097.83
3.459.16	562 693 64 <b>41</b>
133,653,64 7,410,40	562,693,64 41 3,639,362,57 42

xplain below			of	all	adju	stmer	its r	epor	ted	in	Colum	ın (	∍) (	חכ	ages	E-5	and	E-7.	(See	
eadnote 2 on	Page	E-4.)															•			
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E-8

#### 

- 1. Report hereunder the information called for pertaining to simultaneous peaks established monthly (in thousands of kilowatts) and monthly output (in thousands of kilowatt-hours).
- 2. Monthly peak col. (b) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange.

  minus temporary deliveries (not interchange) of emergency power to another system
- 3. State type of monthly peak reading (instantaneous (0), 15, 30, or 60 minutes integrated)
- 4. Monthly output should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with line 23 on page E-9.
- 5. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.

			1	Monthly peak				16 17
	onth a)	KW (000's)	Day of week (Mon. etc.) (c)	Date (Mo/Da/Yr) (d)	Time Beginning (Hour:Min) (e)	Type of reading (0,15,30,60) (f)	Mo. output (KWH) (000's) (g)	18 19 20 21
Jan	1	5	Tuesday	01/06/04	<del></del>	60 minutes	2,992	22
Feb	2	5	Monday	02/16/04	10:00 a.m		2,495	23
Mar	3	4	Thursday	03/11/04	7:00 p.m		2,371	24
Apr	4	4	Friday	04/23/04	9:00 a.m		2,133	25
May	5	4	Thursday	05/20/04	5:00 p.m.		2,206	26
Jun	6	5	Tuesday	06/08/04	4:00 p.m		2,461	27
Ju 1	7	6	Tuesday	07/20/04	4:00 p.m.		2,748	] 28
Aug	8	5	Friday	09/03/04	4:00 p.m.		2.488	29
Sep	9	5	Monday	09/13/04	4:00 p.m.	11 - 11	2.356	30
Oct	10	4	Monday	11/01/04	<b>5:00</b> р.ш.	11 11	2,424	31
Nov	11	5	Wednesday	11/24/04	5:00 p.m.	- 11 11	2,643	32
Dec	12	5	Thursday	12/23/04	5:00 p.m.	11 11	2.989	_] 33
Tot		57					30,306	34
Sys	tem Name	3	Westfield/G	rand Marsh				35

#### ELECTRIC ENERGY ACCOUNT

Particulars	KWH (000's)
(a) SOURCES OF ENERGY	(Ъ)
SOURCES OF ENERGY Generation (excluding station use):	
Fossil steam	
Nuclear steam	
Hydraulic	
Internal combustion turbine	
Internal combustion reciprocating	
Non-conventional (wind, photovoltaic, etc.)	
Total generation (should be equal to E-12, line 36)	
Purchases (from E-11, line 32)	30,306
Interchanges In (gross)KWH(000's)	
Dut (gross) KWH(000's)	
Net	
Tran. for/by others(wheeling) Received KWH(000's)	
Delivered KWH(000's)	
Net	
Total (lines 15,16,19 & 22)	30,306
DISPOSITION OF ENERGY	
Sales to ultimate consumers (including interdepartmental sales)	
(E-10, line 60 - line 54)	16,295
Sales for resale (E-10, line 54)	14,247
Energy used by the electric utility (excluding station use).	*****
Utility use includes common use of offices, shops, garages, etc.	
serving 2 or more utility depts.	12
Total sold and used (lines 26 + 27 + 30)	30,554
Energy losses:	
Transmission losses (if applicable)	
Distribution losses	(248)
Total energy losses (N/A % of line 23)	(248)
Total disposition of energy (line 31 + 35; must equal line 23)	30,306

\*The monthly meter reading and billing by Alliant Energy Corporation for all electricity 38 purchased by Pioneer Power & Light Company is done approximately 20 days after the reading of meters for the retail customers. This timing difference caused the distortion of line losses for 2004.

3 4

#### SALES OF ELECTRICITY

(a) Residential sales (440)  Total residential sales (440) Rural sales (441)	( <b>b</b> ) Rg-1 Fg-1	(c) 55,412.82 55,412.82 861,254.66	(d) 841 841 10.919	(e) 113
	Fg-1			
Rural sales (441)	Fg-1			
			10.717	1.791
***************************************				
				ļ
Total rural sales (441)		061 051 66	10.010	1 707
Commercial and industrial sales (442)		861,254.66	10,919	1,791
Commercial Service	Cg-1	90,955,04	1.163	.97
334111111Colorbot Adv. 1425-142	X6		ىيىنىلىكىلىل <del>ىنۇسلىيىنىنى</del>	
Large Power Service	C <sub>D</sub> -1	222 267 21	3.138	33
		,		
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<u></u>	·			<b>-</b>
				<b>†</b>
		***************************************		
				<b>.</b>
				<b></b>
	<b></b>			<del></del>
Total commercial & industrial sales (442)	<del>                                     </del>	313,222.25	4,301	130
Public street and highway lighting (444)		313.222.23		
Athletic Field Lighting	CL-1	299.95	. 3	1
Street and Area Lighting	MS-1	27.144.05	231	17
		·		<u> </u>
Total public street & highway lighting(444) (ales for resale (447) (Name utilities)	1	27,444.00	234	18
	W-1	615 200 61	1/ 2/7	·
Westfield Electric Company	M-1	615,388,61	14,247	1
				·
Total sales for resale (477)		615,388.61	14.247	1 1
interdepartmental sales (448)		020,000.01		
Power Clause Adjustment		46,076.45	*************************	
				<b>_</b>
Total interdepartmental sales (488)  Total sales of electricity		46,076.45 1,918,798,79	30.542	2.053

#### PURCHASED POWER STATISTICS

Use separate columns for each type power purchas	sed (firm, dump, s	surplus, standby,	etc.) at
each point of delivery.			<u> </u>
Particulars	Total		
(a)	(b)	(c)	(q)
Name of vendor	Alliant Energy	Corporation	
Point of delivery	Town of Westfi	eld (Westfield	Substation)
Type of power purchased (firm, dump, etc.)	Firm		
Voltage at which delivered		les - 3 phase	
Point of metering	Town of Westfi	e1d	
Highest monthly meas. max. demand during yrKw	4,947		
Date and hour of such maximum (mo/da/yr)-hr	07/20/04 - 5:0	0-6:00 p.m.	
Lowest monthly meas. max. demand during yrkw	3,281	1	
Length of demand interval in minutes	60 minutes	·	
Load factor			·
Total cost of purchased power	1.320.281.77	Combined West	1
Cost per KWH	.0509	and Grand Mars	şh .
Monthly purchasesKWH(000): January	2.500		
february	2.085	·	
March	2.020		
April	1.852		
May	1.935		
June	2,163		
July	2.374		
August	2,159		
September	2,011	<b></b>	
October	2,040		
November	2,256		
December	2,526		
Total KWH(000)	25 921		

(a)		(b)	(c)	(d)
Name of vendor		Alliant Energy	Corporation	
Point of delivery			ester (Grand Ma	rsh Substation)
Type of power purchased (firm	, dump, etc.)	Firm		
Voltage at which delivered	***************************************	69,000 - 6 cyc	les - 3 phase	
Point of metering	······································	Town of New Ch		
Highest monthly meas. max. de	mand during yrKw	885	·	
Date and hour of such maximum	(mo/da/yr)-hr	7/27/04 - 7:00	-8:00 p.m.	***************************************
Lowest monthly meas. max. dem		504	A CONTRACTOR OF THE PROPERTY O	
Length of demand interval in I	minutes	60 minutes		T
Capacity factor				
Total cost of purchased power		See Above		······································
Cost per KWH	· <del>************************************</del>			
Monthly purchases KWH(000):	January	492		
	February	410		
	March .	350		***************************************
	April	281		<b>1</b>
	May	271		***************************************
_	June	298		
	July ·	374		<b>1</b>
	August	329		1
	Sepbember	346		
	October	384		<b>*************************************</b>
	November	387		1
. ,	December	463		<b>1</b>
· Total KWH(000)		4,385		<del>                                     </del>

	N STATISTICS	Not Applica	
Particulars	Total	Plant	Plant
(a)	(ъ)	(c)	(d)
Name of plant			
Type of generation (Steam, Hydro, Recip. etc.)		*******************	
KWH net generation			
Is generation metered or estimated?			
Is excit. & station use metered or esti.?		***************************************	
60 minute max. demandkw. (est. if not meas.)		*************************************	***************************************
Date and hour of such maximum demand(mo/da/yr-hr)			
Load factor			
Max. net generation in any one daykw-hrs.		• ;	
Date of such maximum (mo/da/yr)			
Number of hours generators operated			***************************************
Max. contin. or dependable capacitykw			***************************************
Is plant owned or leased?		***************************************	***************************************
Total production expenses		***************************************	
Cost per KWH of net generation (\$)			***************************************
Monthly net generation KWH (000):			
January			
February		***************************************	
March	***************************************	***************************************	
April		***********************	•
May		***************************************	***********************
June	······································		
July		***************************************	***************************************
August		***************************************	
September		•	***************************************
October		*	
November			******************************
December			***************************************
Total annual net generation KWH(000)			
Gas consumedtherms			
		***************************************	
Average cost per therm burned (\$) Fuel oil consumed barrels (42 gal.)		***************************************	
Average cost per barrel of oil burned (\$)			
Specific gravity		***************************************	•
Average B.t.u. per gallon		*************	
ubricating oil consumedgallons		*******************************	*******************************
Average cost per gallon (\$)		***************************************	***************************************
(WH net generation per gal. of fuel oil		***************************************	****************************
(WH net generation per gal. of lubr. oil		***************************************	***************************************
Does plant produce steam for heating or other		•	
purposes in addition to elec. generation?		· · ·	
Coal consumedtons (2,000 lbs.)			
Average cost per ton (\$)		***************************************	
Kind of coal used		***************************************	***************************************
Average B.t.u. per pound		***************************************	***************************************
ater evaporatedthousands of pounds		***************************************	**************************************
Is water evaporated, metered or estimated?		***************************************	***************************************
bs. of steam per 1b. of coal or equiv. fuel		***************************************	
bs. of coal or equiv. fuel per kw-hr. net gen.			
Based on total coal used at plant			
Based on coal used solely in electric gen.			
Average B.t.u. per KWH net generation		**********************	
Total cost of fuel (oil and/or coal)		1	

#### Not Applicable STEAM PRODUCTION PLANTS

- 1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
- 2. In columns (c) and (i), report year equipment was first place in service, regardless of subsequent change in ownership.

				1	Boilers		
						· .	
	Unit	Year In-	Rated steam presure	Rated steam temp.		Fuel type & firing	Rated max. steam pressure
Name of plant (a)	no. (b)	stalled (c)	(lbs.) (d)	(F.) (e)	Type (f)	method (g)	pressure (1000 lbs./hr.) (h)
		, 4					
						***************************************	
Total							

#### INTERNAL COMBUSTION GENERATION PLANTS

See applicable porti	ons of a	bove hea	dnote for sche	dule.		· .
				Prime movers		
Name of plant (a)	Unit No. (b)	Yr. In- stall- ed (c)	Type recip. or turbine (d)	Manufacturer (e)	RPM (f)	Rated h.p. each unit (g)
***************************************						
***************************************						
	<u> </u>			· ·		
	,					
:						***************************************
<del></del>	<b> </b>	ļ	***************************************		1	***************************************
Total	1				1	

#### HYDRAULIC GENERATING PLANTS

- 1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
- 2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower. (Further instructions, see page E-15).

					Prime	movers	
Name of plant (a)	Name of stream (b)	Control (attended, automatic or remote) (c)	Turbine Type (d)	Unit No. (e)	Year instal- led (f)	RPM (g)	Rate h.p. ea. unit (h)
				·			
	***************************************	**************************************					
	***************************************	***************************************	•				
			•				
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		***************************************	<b></b>				ļ
					ļ		<u> </u>
	·	: .					
Total					1		

- 3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
- 4. In column (q), report actual load in KW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

				Turbine Ger	erators			
				KWH	Rated uni	t capacity	* *	
: -				generated			Total	Total
				by each			rated	maximum
				unit			plant	continuous
Year			Volt.	during yr.			capacity	capacity
Installed	Туре	RPM	(KV)	(000's)	KW	KVA	(KW)	(KW)
(i)	(j)	(k)	(1)	(m)	(n)	(o)	(p)	(g)
			, 1 .					
·								
							*	

#### INTERNAL COMBUSTION GENERATION PLANTS (Cont)

		Generators				
1		KWH	Rated unit	capacity		Total
Year Installed (h)	generate by each generate generate during yealled (KV) (000's)		KW KVA (k) (1)		Total rated plant capacity (KW) (m)	maximum continuous plant capacity (KW) (n)
		***************************************				
			**************			
	****	***************************************	******************			
						†

#### HYDRAULIC GENERATING PLANTS (Cont)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e. on the assumption of adequate stream flow.

Prime l	Prime Movers Generators								42 43
Rated head (i)	Oper- ating head (j)	Year Install. (k)	Volt. (KV) (1)	KWH generated by each unit during yr. (000's) (m)	Rated uni  KW (n)	t capacity  KVA (o)	Total rated plant capacity (KW) (p)	Total maximum continuous plant capacity (KW) (q)	44 45 46 47 48 49 50
\-/	- 3/	(20)				(0)		197	51
				*********************					52
***************************************				**********	***************************************				53
				*************************					54
	•			·					55
********************		<b></b>					<u> </u>		56
****									57
***********************			***************************************	***************************************					58
									59
					L			<u> </u>	<b>_</b> 60

#### STREET LIGHTING DATA

- 1. Under column (a) use the following codes: S=Sodium vapor, M=Mercury vapor, I=Incandescent, F=Fluorescent.
- 2. Indicate size in both lumens and watts, columns (b) and (c).
- 3. Answer columns (f) and (g) Yes or No. Do not leave blank.

	Siz	ė	Number	KWH	Utility	Utility	
Туре	Lumens	Watts	each type and size	Used Annually	Owned (Yes or No)	Maintained (Yes or No)	1
(a)	(Ъ)	(c)	(d)	(e)	(f)	(g)	] 1
Non- Ornamental		. •	·				1
S	24,750	250	38	49,639	Yes	Yes	1
M	9,650	250	1	1,365	Yes	Yes	] 1
							1
	***************************************			***************************************			] ]
	***************************************			***************************************			] ]
******************************	***************************************	*****************************			<b></b>		] 2
	***************************************	*******************************		************************************		·	2
Ornamental							:
S	14,400	150	2	1,399	Yes	Yes	[ 2
S	24,750	250	55	6,529	Yes	Yes	1
<u>M</u>	9,650	250	6	8,187	Yes	Yes	3
			***************************************			***************************************	]
***************************************			***************************************	*************************************			
***********	***************************************		***************************************				
	*****************************	D-4+4.444.444.4494444.449	************************************	<b>***</b> *********************************		<b>-</b>	
Traffic				***************************************			:
Signals							
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#### POWER COST ADJUSTMENT CLAUSE

Report below the revenue derived from the power cost adjustment clause for the year for each rate schedule that is reported on page E-10, column (b).

Do not combine any of the rate schedules.

Rate	PCAC
schedules (a)	revenue (b)
Residential	2,234.58
Rural	29,697.78
Commercial	3,083.93
Large Power	10,528,40
Athletic Field Lighting	17.58
Street & Area Lighting	514.18
Total	46,076.45
•	

#### POWER COST ADJUSTMENT CLAUSE FACTOR

- 1. Report below in col. (b) the monthly PCAC Factors actually applied in determining monthly revenues for the year.
- 2. The monthly PCAC Factor may be stated as a percent or as dollars per Kwh according to your power cost adjustment clause.

power cost adjustment clause.		26
Month (a)	Adjustment facto <del>r</del> (b)	2° 28 29
January	(0.0037)	30
February	0.0127	3:
March .	(0.0021)	32
April	0.0003	33
May	0.0029	34
June	(0.0044)	35
July	0.0033	36
August	0.0130	3.
September	(0.0022)	38
October	0.0004	39
November	0.0041	40
December	0.0054	4:

#### DEMAND CHARGE

- 1. Report below total demand for each rate schedule that has a demand charge.
- 2. The demand information should be summarized for each billing period and reported in total only for the year for each applicable rate schedule.

only for the year for each applicable rate sc	nedule.	47
Rate schedules	Total demand (Kw)	48
(a)	<b>(b)</b>	49
Large Power Factor	14 - 425	50
	7	51
		52
		53
		54
•	***************************************	55

#### SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kv-a. capacity and each substation that serves customers with energy for resale.

	Utility designation						
Particulars (a)	(b)	(c)	(d)	(e)	(f)		
Name of substation	Westfield	Substatio	n – Town	f Westfiel	d		
Voltagehigh side	69.000						
Voltagelow side	12,500	************************			***************************************		
Number of main transformers in operation	1	************************	***************************************				
Capacity of transformers in kv-a	5,000		***************************************		***************************************		
Number of spare transformers on hand	0	***************************************			· · · · · · · · · · · · · · · · · · ·		
15-minute maximum demand in kw	4.947		***************************************				
Date and hour of such maximum demand	07/20/04		·····				
(mo/da/yr-hr)	5:00-6:00	D.M.					
KWH output	25,920,720	*********	<b></b>				

SUBSTATION EQUIPMENT (Cont.)

	Utility designation					
Particulars (a)	(b)	(c)	(d)	(e)	(f)	
Name of substation	Grand Mar	sh Substat	ion - Town	of New Ch	ester	
Voltagehigh side	69,000					
Voltagelow side	12,500	***************************************			1	
Number of main transformers in operation	1	***************************************				
Capacity of transformers in kv-a	4 200	***************************************	***************************************		<b>†</b>	
Number of spare transformers on hand	0				<b></b>	
15-minute maximum demand in kw	885	***************************************	***************************************			
Date and hour of such maximum demand (mo/da/yr-hr)	07/27/04 7:00-8:00	D m				
Kw-hr. output	4.384.800				<b></b>	

SUBSTATION EQUIPMENT (Cont.)

	Utility designation						
Particulars (a)	(P)	(c)	(d)	(e)	(f)		
Name of substation	٠.						
Voltagehigh side			• • •				
Voltagelow side	1		***************************************		*****************************		
Number of main transformers in operation	1				<del></del>		
Capacity of transformers in kv-a							
Number of spare transformers on hand				***************************************			
15-minute maximum demand in kw	1						
Date and hour of such maximum demand							
(mo/da/yr-hr)			•				
Kw-hr. output			*******************************		***************************************		

#### TRANSMISSION AND DISTRIBUTION LINES

TRANSMISSION AND DISTR			. J
	Miles of pol	e line owned	.4
	Net		5
	additions	Total	6
Classification	during year	end of year	7
(a)	(b)	(c)	8
-Urban distributionprimary voltage			1 9
Urban distributionsecondary voltage			1 10
Rural distributionprimary voltage		131	1 11
Rural distributionsecondary voltage			12
Transmission (show each voltage)			13
			14
			1 15
			1 16
			1 17
			18
		***************************************	19
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#### **ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

		Line transformers		
Particulars (a)	Number of watt hour meters (b)	Number (c)	Total cap. (kva) (d)	
Number first of year	2,170	1,207	24.181.0	
Acquired during year	4	27	491.0	
Total	2.174	1.234	24,672.0	
Retired during year	12	4	80.0	
Sales, transfers or adjustments				
Number end of year	2.162	1.230	24 592 0	
Number end of year accounted for as follows:		1,4-11/		
In customers' use	2.064	1.197	23 113 5	
In utility's use	3.			
Inactive transformers on system				
Locked meters on customers' premises	***************************************			
In stock	95	33	1,478.5	
Total end of year (as above)	2.162	1.230	24.592.0	

-20	Utility	No.	4660	Year	ended	Decemb	er 31	, 2004	For	m CEP	Сору	1	Page	E-20
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